

Attachment 21: Fund Balance with Treasury Issues

Fund Balances With Treasury

Line 1 “Fund Balances” reported on Note 3 are categorized as follows:

	Federal Account Symbol		Entity / Nonentity
A. Appropriated Funds	0000 – 3799	General Funds	Entity
	3800 – 3899	Clearing Accounts	Entity *
	3960 – 3999	Management Funds	Entity
B. Revolving Funds	4000 – 4999	Revolving Funds	Entity
C. Trust Funds	8000 – 8999	Trust Funds	Entity
D. Special Funds	5000 – 5999	Special Funds	Entity
E. Other Fund Types	6000 – 6999	Deposit Funds	Nonentity

In a parent/child relationship, the child reports the FBWT amount, if the amount is material to the child. Allocation transfers retain the appropriation identity and are recorded on the appropriation line. These amounts are considered Nonentity.

Nonentity Receipt Accounts are to be reported on Line 1.E. “Other Fund Types”.

* With the exception of FAS 3882 and 3886 (Civilian TSP and Military TSP), which are considered Nonentity. These accounts are not officially published Treasury Fund Symbols.

Fund Balances Per Treasury

Line 2A “Fund Balances Per Treasury” reported on Note 3 should reflect the amounts reported on the Treasury Trial Balance (TTB):

TTB 6654, “Undisbursed Appropriation Account Trial Balance”, Agency
Closing Balance Total

- Plus -

TTB 6655, IAS 613, “Receipt Account Trial Balance”, “Year To Date” Total

- Less -

Duplication of Fund Symbols on both the TTB 6654 and TTB 6655

The IAS 613 is the report name for the FMS 6655 “Receipt Account Trial Balance”. This Treasury report is available in GOALS II or in Account Summary in GWA.

Reconciling Amount between Agency and Treasury Fund Balances

Line 3 “Reconciling Amount” reported on Note 3 reflects any differences between the Fund Balance **With** Treasury (reporting entity’s records) and the Fund Balance **Per** Treasury (Treasury records). **All differences must be disclosed within the footnote.** Narrative explanations should include sufficient

Attachment 21: Fund Balance with Treasury Issues

information to describe discrepancies between both fund balances; not simply disclosures of adjustments made to component level accounts or unsupported undistributed transactions. Possible explanations may include differences related to parent/child allocations, expiring appropriations, continuing resolutions and erroneous postings.

Disclosures Related to Status of Funds

Two new lines have been added to this section:

Line 3: Non-Budgetary FBWT

Line 4: Non-FBWT Budgetary

Line 5: Total (Line 1 + Line 2 + Line 3 – Line 4)

Non-Budgetary FBWT includes entity and nonentity FBWT accounts which do not have budgetary authority, such as unavailable receipt accounts or clearing accounts. Non-FBWT Budgetary accounts include budgetary accounts that do not affect FBWT, such as contract authority, borrowing authority and investment accounts. The total line in the Status of Funds section must equal the total Fund Balance with Treasury found in the first section of this note.

Disclosures Related to Suspense / Budget Clearing Accounts

Amounts populated in the Note 3 schedule for deposit, suspense and clearing accounts must be in agreement with the balances reported on the TFS 6654 for all component reporting entities.

Disclosures Related to Problem Disbursements and In-Transit Disbursements

Amounts populated in the Note 3 schedule for problem disbursements should be in agreement with the problem disbursement metric information furnished to DFAS Arlington for each component.

Amounts reported in the prior year columns of this schedule must agree with totals reported for September 2003 and September 2004. If prior year amounts reported in schedule were in error, an explanation should be disclosed on note narrative.

Other Issues

USSGL account 1010 (FBWT) is federal in nature. This account does not have a trading partner associated with it and does not have an offset for reconciliation purposes. It should not be reported with trading partner 99 or any other trading partner code. Questions regarding this guidance should be directed to Al Smith at (317) 510-7840.